

only if there has been no distribution from any other person or if the person who makes the distribution fails to pay the tax. It is supported by the provisions of ET § 7-304. See also Bouse v. Hutzler, 180 Md. 682, 684 (1942).

Subsection (c)(1) of this section is new language added to clarify the person who is responsible for prepaying the inheritance tax for subsequent interests.

Subsection (c)(2) of this section is new language derived without substantive change from the third clause of former Art. 81, § 161(b) and the third clause of the first sentence of (c).

Subsection (d) of this section is new language derived without substantive change from the first clause of the fifth sentence of former Art. 81, § 154(c).

In subsection (a)(1) and (2) of this section, the former enumeration of types of persons who distribute the property is deleted as unnecessary in light of the general references to "the person who distributes the property".

The introductory clause of subsection (a)(3) of this section, [u]nless a decedent specified a source ... and there is sufficient money from that source", is added for clarity. See Bouse, supra.

The second sentence of former Art. 81, § 153, which related to basing the inheritance tax on the appraised value based on an inventory and on the reappraised or revised value, are deleted as unnecessary in light of §§ 7-208 through 7-211 of this subtitle.

Defined terms: "Court" § 7-101
"Inheritance tax" § 1-101
"Person" § 1-101 "Property" § 1-101
"Property that passes from a decedent" § 7-201
"Subsequent interest" § 7-201

7-217. TIME OF PAYMENT.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN § 7-218 OF THIS SUBTITLE AND SUBSECTIONS (C), (D), AND (E) OF THIS SECTION, IF AN ESTATE IS ADMINISTERED SUBJECT TO THE JURISDICTION OF A COURT, THE PERSON RESPONSIBLE FOR PAYING THE INHERITANCE TAX SHALL PAY THE TAX WHEN THE REGISTER DETERMINES THE AMOUNT DUE, AT THE TIME THAT THE REPRESENTATIVE ACCOUNTS FOR THE DISTRIBUTION OF PROPERTY OF THE ESTATE.